

1 SEC. 3. Section five thousand ninety-three-f nine (5093-f9), Code,
2 1935, is hereby amended as follows:

3 1. By inserting in the last line of the paragraph numbered one (1)
4 after the word "load" the following:

5 " , and (a) the total number of gallons thereof imported by boat,
6 barge or pipe line and stored at a marine or pipe line terminal and (b)
7 the total number of gallons thereof taken from such marine or pipe
8 line terminal storage during the preceding calendar month for sale or
9 use in this state or for transportation or shipment to points within
10 this state".

11 2. By inserting in the last line of the paragraph numbered two (2)
12 after the word "obtained" the following:

13 " , and (a) the total number of gallons thereof refined at a refinery
14 in this state and stored at such refinery and (b) the total number of
15 gallons thereof taken from such refinery storage for sale or use in this
16 state or for transportation or shipment to points within this state".

1 SEC. 4. Section five thousand ninety-three-f twenty-nine (5093-
2 f29), Code, 1935, as amended by section twenty-five (25), chapter one
3 hundred ninety-eight (198), Acts of the Forty-seventh General As-
4 sembly, is hereby amended by inserting in the last line of the next to
5 the last paragraph thereof, after the word "funds" the following:

6 " , but this provision shall not be construed as requiring payment of
7 the tax herein imposed with respect to the sale or use of fuel oil so used
8 unless the same is used as a fuel to propel motor vehicles operated
9 upon the public highways for purposes of transportation".

Approved April 24, 1939.

CHAPTER 134

MOTOR VEHICLE FUEL TAX REFUNDS

S. F. 202

AN ACT to amend section five thousand ninety-three-f thirty-one (5093-f31), code, 1935, relating to refund of taxes paid upon purchases of motor vehicle fuel.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section five thousand ninety-three-f thirty-one (5093-
2 f31), Code, 1935, is hereby amended by inserting therein as subsection
3 ten (10) the following:

4 "10. For any person employed or engaged in the sale or distribu-
5 tion of motor vehicle fuel, either directly or indirectly, to prepare or
6 notarize, for or on behalf of purchasers of motor vehicle fuel, any
7 application for a permit for refunds, as provided in section five thou-
8 sand ninety-three-f thirty (5093-f30), or for any claim for refund of
9 motor vehicle fuel tax, as provided in section five thousand ninety-
10 three-f twenty-nine (5093-f29)."

1 SEC. 2. This act, being deemed of immediate importance, shall be
2 in force and effect from and after its publication in the Milo Motor. a

3 newspaper published in Milo, Iowa, and The Malvern Leader, a news-
4 paper published in Malvern, Iowa.

Approved April 15, 1939.

I hereby certify that the foregoing act was published in the Milo Motor, April 27, 1939,
and The Malvern Leader, April 27, 1939.

EARL G. MILLER, *Secretary of State.*

CHAPTER 135
MOTOR VEHICLES

H. F. 601

AN ACT to amend section one (1), one hundred sixty-four (164), and one hundred
ninety-seven (197), and to amend, revise and codify sections one hundred fifty (150),
one hundred fifty-one (151), one hundred fifty-two (152), one hundred fifty-three
(153), one hundred fifty-four (154) and four hundred ninety (490) of chapter 134
of the acts of the Forty-seventh General Assembly relating to the registration fees
for motor trucks, truck tractors, road tractors, semitrailers and trailers, providing
for the registration of such vehicles on a gross weight basis, fixing the maximum
gross weight with which such vehicles may be operated, providing for the semi-
annual payment of registration fees, and providing specifications for number plates,
and to amend chapter 252-A2 of the code, 1935, relating to the taxation of motor
carriers operating motor vehicles between fixed termini and over a regular route,
fixing penalties for delinquency in payment of such tax, providing for the issuance
of distinguishing plates for such motor vehicles, providing for the collection and
enforcement of such tax and providing for the distribution of the proceeds thereof.

Be It Enacted by the General Assembly of the State of Iowa:

DIVISION I

1 SECTION 1. That section one (1) of chapter one hundred thirty-
2 four (134), Acts of the 47th General Assembly, be amended by strik-
3 ing subsection twenty-two (22) and inserting in lieu thereof the
4 following:

5 "22. 'Gross Weight' shall mean the empty weight of a vehicle plus
6 the maximum load to be carried thereon. The maximum load to be
7 carried by a passenger carrying vehicle shall be determined by multi-
8 plying one hundred fifty (150) pounds by the number of passenger
9 seats carried by such vehicle.

10 "22-a. 'Combined gross weight' shall mean the gross weight of a
11 motor vehicle plus the gross weight of a trailer or semitrailer to be
12 drawn thereby."

1 SEC. 2. That section one hundred fifty (150) of chapter one hun-
2 dred thirty-four (134), Acts of the 47th General Assembly, be repealed
3 and the following enacted in lieu thereof:

4 "Sec. 150. Trucks with pneumatic tires. For motor trucks equipped
5 with all pneumatic tires, the annual registration fee shall be:
6 For a gross weight of 3 tons or less.....\$ 15.00 per annum
7 For gross weights exceeding 3 and not
8 exceeding 5 tons..... 25.00 per annum
9 For gross weights exceeding 5 and not
10 exceeding 6 tons..... 60.00 per annum
11 For gross weights exceeding 6 and not